



RECORDS RETENTION AND DISPOSITION SCHEDULE

Revenue, Department of. Special Investigation Unit.

Agency: Investigations		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION (This Retention Schedule is approved on a space-available basis)	RETENTION PERIOD
1	96-100	MOTOR VEHICLE EXCISE TAX VIOLATIONS Records concern incorrect or no payments from individuals who state they are not full-time Indiana residents. Typical file could contain Questionnaire-Motor Vehicle Excise/Sales Tax Tip, no State Form Number shown, correspondence, a proposed assessment, insurance information, a Tax Warrant, State Form 43533, return mail cards and miscellaneous notes. The Bureau of Motor Vehicles and/or private individuals could contact the Indiana Department of Revenue with information. A violation investigation is closed-out when a taxpayer pays an additional assessment or the dispute is resolved in favor of the taxpayer. Confidential, [IC 6-8.1-7-1, (1995 Supplement)] Three (3) years' retention based on IC 6-8.1-5-2, (1993 Edition) with an additional two (2) years for the administrative need of the Division.	TRANSFER to the RECORDS CENTER two (2) years after the file is closed-out. DESTROY after an additional three (3) years in the RECORDS CENTER. TOTAL RETENTION: Five (5) years after the file is closed-out.
2	96-101	CRIMINAL INVESTIGATION CASE FILES Records consists of investigations of charity gaming, controlled substance excise tax and other criminal cases. Records may contain an introduction, case summary, investigation history, extensive notes and correspondence and various supporting documents. Personally identifiable data on a tax informant is also frequently present. Some entities can generate multiple investigations and therefore, multiple case files. Some open investigations have had a history of ten (10) or more years. Files are arranged by identification number: year created number of investigations that year county number offense type number A case is closed out with a conviction, dismissal or a determination there is no criminal activity. Confidential, [IC 6-8.1-7-1, (1995 Supplement)]	MICROFILM according to 60 IAC 2 three (3) years after the case is closed out. DESTROY hard-copy records after verification of the microfilm for completeness and legibility. TRANSFER original (security) roll to the Indiana Archives. TRANSFER duplicate negative to the agency. DESTROY original (security) roll and duplicate negative after an additional twelve (12) years. TOTAL RETENTION: Fifteen (15) years after the case is closed out.